GOVERNMENT OF INDIA
FINANCE
LOK SABHA

UNSTARRED QUESTION NO:1007
ANSWERED ON:27.07.2001
SERVICE TAX ON PHOTOGRAPHY
PAWAN KUMAR BANSAL

Will the Minister of FINANCE be pleased to state:

(a) whether the government have levied service tax on photography;

(b) if so, whether there is any turnover threshold prescribed for incidence of such tax;

(c) if so, the amount thereof;

(d) if not, whether small, self employed photographers undertaking odd jobs are required to register themselves and maintain records and submit the same to the authorities; and

(e) if so, steps taken if any, to save them of avoidable bureaucratic hassles?

Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI GINGEE N.RAMACHANDRAN)

(a) Yes Sir

(b) No Sir

(c) Does not arise in view of (b) above the G

(d) & (e) Government have exempted from the levy of the service tax, the services provided in relation to still photography by any photography studio or agency including individual professional photographers, which are not registered under the law relating to Shop and Establishment or any other law of a State. In view of this exemption all small, self employed photographers undertaking odd jobs have been excluded from the purview of service tax and as such are not required to register or maintain any record.